

111TH CONGRESS
1ST SESSION

S. 1166

To amend the Internal Revenue Code of 1986 to allow taxpayers to designate part or all of any income tax refund to support reservists and National Guard members.

IN THE SENATE OF THE UNITED STATES

JUNE 3, 2009

Mr. REID introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to allow taxpayers to designate part or all of any income tax refund to support reservists and National Guard members.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Voluntary Support for
5 Reservists and National Guard Members Act”.

1 **SEC. 2. DESIGNATION OF OVERPAYMENTS TO SUPPORT RE-**
 2 **SERVISTS AND NATIONAL GUARD MEMBERS.**

3 (a) DESIGNATION.—Subchapter A of chapter 61 of
 4 the Internal Revenue Code of 1986 is amended by adding
 5 at the end the following new part:

6 **“PART IX—DESIGNATION OF OVERPAYMENTS TO**
 7 **RESERVE INCOME REPLACEMENT PROGRAM**

“Sec. 6097. Designation.

8 **“SEC. 6097. DESIGNATION.**

9 “(a) IN GENERAL.—In the case of an individual, with
 10 respect to each taxpayer’s return for the taxable year of
 11 the tax imposed by chapter 1, such taxpayer may des-
 12 ignate that a specified portion (not less than \$5) of any
 13 overpayment of tax for such taxable year be paid over to
 14 the Reserve Income Replacement Program (RIRP) under
 15 section 910 of title 37, United States Code.

16 “(b) MANNER AND TIME OF DESIGNATION.—A des-
 17 ignation under subsection (a) may be made with respect
 18 to any taxable year only at the time of filing the return
 19 of the tax imposed by chapter 1 for such taxable year.
 20 Such designation shall be made in such manner as the
 21 Secretary prescribes by regulations except that such des-
 22 ignation shall be made either on the first page of the re-
 23 turn or on the page bearing the taxpayer’s signature.

1 “(c) OVERPAYMENTS TREATED AS REFUNDED.—For
 2 purposes of this title, any portion of an overpayment of
 3 tax designated under subsection (a) shall be treated as—

4 “(1) being refunded to the taxpayer as of the
 5 last date prescribed for filing the return of tax im-
 6 posed by chapter 1 (determined without regard to
 7 extensions) or, if later, the date the return is filed,
 8 and

9 “(2) a contribution made by such taxpayer on
 10 such date to the United States.”.

11 (b) TRANSFERS TO RESERVE INCOME REPLACEMENT
 12 PROGRAM.—The Secretary of the Treasury shall, from
 13 time to time, transfer to the Reserve Income Replacement
 14 Program (RIRP) under section 910 of title 37, United
 15 States Code, the amounts designated under section 6097
 16 of the Internal Revenue Code of 1986, under regulations
 17 jointly prescribed by the Secretary of the Treasury and
 18 the Secretary of Defense.

19 (c) CLERICAL AMENDMENT.—The table of parts for
 20 subchapter A of chapter 61 of the Internal Revenue Code
 21 of 1986 is amended by adding at the end the following
 22 new item:

“PART IX. DESIGNATION OF OVERPAYMENTS TO RESERVE INCOME
 REPLACEMENT PROGRAM”.

1 (d) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to taxable years beginning after
3 December 31, 2009.

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